

## **Deborah S. Friedland, ISHC**

Managing Director

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### **EDUCATION AND CERTIFICATIONS:**

- Masters of Science, Real Estate Finance, Cornell University School of Hotel Management (1993-1995)
- Bachelors of Science, Hotel Management, Cornell University School of Hotel Management (1984-1988)
- International Society of Hotel Consultants (ISHC)

### **RANGE OF EXPERIENCE:**

Deborah Friedland is EisnerAmper's Hospitality Advisory Services practice leader and a Managing Director in the Financial Advisory Services and specializes in real estate.

With over 30 years of experience in lodging, gaming and real estate investment and development, Ms. Friedland has advised clients on a wide variety of engagements, with a particular focus on strategy, business process improvement, transactional support, workouts, and financial restructurings. Ms. Friedland has been involved in the successful turnaround of numerous hotels, resorts, and mixed-use properties.

Prior to joining the firm, Ms. Friedland was Managing Director at a global consulting firm where she worked on numerous high-profile hospitality matters. She has past experience as a Managing Director at a leading financial advisory firm focused on distressed situations, financial restructuring, valuation analyses and fiduciary roles. Ms. Friedland was Vice President and Principal REIT analyst at ABN AMRO, where she covered public REIT companies. Ms. Friedland was also a REIT and gaming analyst at Smith Barney, where she was responsible for preparing financial models, writing earnings reports, communicating with management, and advising the institutional investment community on investment decisions. Ms. Friedland started her career as a real estate consultant at Arthur Andersen.

**EXHIBIT**

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and name under which EisnerAmper LLP and Eisner Advisory Group LLC and its subsidiary entities provide professional services. EisnerAmper Group LLC are independently owned firms that practice in an alternative practice structure in accordance with the AICPA Code of Professional Law, regulations and professional standards. EisnerAmper LLP is a licensed CPA firm that provides attest services, and Eisner Advisory Group entities provide tax and business consulting services. Eisner Advisory Group LLC and its subsidiary entities are not licensed CPA firms.

Ms. Friedland is a frequent speaker before professional groups. She has contributed to several articles for various real estate and hospitality industry publications. Crain's New York Business named her as one of the "Notable Women in Accounting and Consulting for 2018".

### **EMPLOYMENT HISTORY**

**Eisner Advisory Group, LLC** – Financial Advisory Services, Managing Director; Hospitality Advisory Services, Practice Leader (2013 – Present)

**Goldin Associates, LLC** – Managing Director (2010 – 2013)

**FTI Consulting, Inc.** – Hospitality Advisory Services, Managing Director (2004 – 2010)

**Horwath Horizon-North America** – Director (2000 – 2004)

**ABN AMRO Incorporated** – Vice President, Senior REIT Research Analyst (1997 – 1999)

**Smith Barney** – Gaming and REIT Groups, Associate (Summer 1994, 1995 – 1997)

**Arthur Anderson & Co.** – Real Estate Services Group, Staff/Senior Consultant (1989 – 1993)

### **PROFESSIONAL AND BUSINESS AFFILIATIONS:**

- International Society of Hospitality Consultants (ISHC), Member
- Turnaround Management Association-Northern Ohio, Board Member
- Cornell University, Baker Real Estate Program, Board Member
- Named "2019 Top U.S.A Woman Dealmaker" by Global M&A Network
- Named "Notable Women in Accounting and Consulting in NYC" by Crain's *New York Business* (2018)

### **PUBLICATIONS:**

- *Looming Loan Maturities May Spur Hotel Investment in '25: Managers, Fundfire (January 8, 2025)*  
[\*Looming Loan Maturities May Spur Hotel Investment in '25: Managers\*](#)
- *Proposed NJ Legislation Could Be a Game-Changer for Hotel Franchises, Eisner Amper Advisory Group (October 9, 2023)*  
[\*NJ Assembly Bill 1958 Hotel Franchises | Hospitality Accounting\*](#)
- *Ten Survival Strategies for Hotel Owners, Eisner Amper Advisory Group (November 3, 2022)*



*Ten Survival Strategies for Hotel Owners*

- *Home Buyers Beware: 'Views are not Guaranteed,'* New York Times (February 26, 2021)  
<https://www.nytimes.com/2021/02/26/your-money/house-buying-pandemic.html?searchResultPosition=1>
- *Need a Job? New York's Hospitality Sector Needs You!,* New York Post (May 9, 2021)  
<https://nypost.com/2021/05/09/need-a-job-new-yorks-hospitality-sector-needs-you/>
- *U.S. Bankruptcy Tracker: New Filings Muted as Borrowers Dig In,* Bloomberg (January 12, 2021)  
<https://www.bloomberg.com/news/articles/2021-01-12/u-s-bankruptcy-tracker-new-filings-muted-as-borrowers-dig-in>
- *Hotels Bet on Staycations to Survive COVID-19,* The Business Times (June 15, 2020)  
<https://www.businesstimes.com.sg/real-estate/hotels-bet-on-staycations-to-survive-covid-19>
- *Hospitality Sector Should Prepare for an Extended Stay from COVID-19,* Hospitality Net (April 28, 2020)  
<https://www.hospitalitynet.org/opinion/4098358.html>
- *7 Travel Stocks to Buy Once the World Starts to Recover,* Investor Place (April 20, 2020)  
<https://investorplace.com/2020/04/travel-stocks-buy-once-world-recovers-coronavirus/>
- *Why Hilton Could Be Best Positioned to Survive the Coronavirus Downturn,* Yahoo! Money (April 8, 2020)  
<https://money.yahoo.com/hilton-is-best-positioned-to-survive-the-coronavirus-downturn-193434232.html>
- *The Marriott Cyber Attack – How You Can Protect Your Data,* EisnerAmper LLP (January 2019)
- *F&B Managers Take New Approach to Maximizing Profit,* Hotel News Now (August 22, 2018)  
<http://www.hotelnewsnow.com/Articles/289007/FandB-managers-take-new-approaches-to-maximizing-profit>
- *Putting Fraud to Bed in the Hotel Industry,* EisnerAmper LLP (December 2017)
- *Chinese Investors' Renewed Interest in U.S. Hotels,* EisnerAmper LLP (March 2016)
- *International Investors Target U.S. Hotel Properties,* EisnerAmper LLP (February 2015)



## Deborah S. Friedland, ISHC

### Federal Rule 26 Disclosures - Testimony

Litigants	Court	Year	Report (4)	Deposition (4)	Testimony (2)
In re: GOLDEN SEAHORSE, LLC d/b/a Holiday Inn Manhattan Financial District, Debtor (No. 22-11582 – PB, Chapter 11)	United States Bankruptcy Court Southern District of New York	2024	X	X	X
In re: Bal Harbour Quarzo, LLC, Debtor (No.18-11793-SMG, Chapter 11) Drew M. Dillworth, as Trustee, v. Carlos Elias Mahecha Diaz, et al. (No. 20-01079-SMG)	United States Bankruptcy Court Southern District of Florida Fort Lauderdale Division	2023	X	X	
Shree Sai Siddhi Baltimore, LLC v. 1701 Russell Street, LLC, Baywood Hotels, Inc., Narayan Enterprise, Inc., and Vinobhai B. Patel (No. 24-C-18-5817)	Circuit Court for Baltimore City	2019	X	X	X
Teachers Insurance and Annuity Association of America v. CRIIMI MAE Services Limited Partnership (No. 11-940-cv, 2012 WL 1994473)	United States District Court Southern District of New York	2012	X	X	